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**RESPONSE UNDER 37 CFR 1.116
EXPEDITED PROCEDURE - EXAMINING GROUP 1770**

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Sadayuki Shoudai et al.
Application No. : 10/790,313
Filed : March 1, 2004
For : MAGNETIC TAPE AND METHOD FOR MANUFACTURING
THE SAME

Examiner : Louis V. Falasco
Art Unit : 1773
Docket No. : 891050.401
Date : April 30, 2007

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE/AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents:

In response to the Advisory Action dated April 17, 2007, please extend the period of time for response two months, to expire on April 29, 2007. Enclosed are a Petition for an Extension of Time and the requisite fee. Please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 6 of this paper.